

September 7, 2011

JUDGE JAMES M. PECK

Sirs:

This is to inform you that I do oppose the disallowance and expungement of my claim per the attached notice. Below is the pertinent information:

- In re Lehman Brothers Holdings Inc., et al., Debtors
- Chapter 11 Case # 0813555 (JMP)
- Creditor name and address
John A. Whalen
300 Oakwood Drive
Hamilton, OH 45013
- Claim Number: 32259
- Date Filed: 9/22/2009
- Debtor: No case
- Classification and Amount: Unsecured \$10,353.02

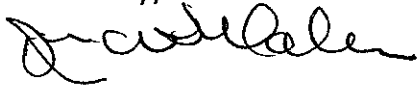
My objection is based on the fact that Lehman did in fact owe me for deferred compensation in the amount of \$10,353.02. I received numerous statements over the years referencing the balance on this deferred compensation plan.

If you have any questions regarding this objection, please contact me at any of these numbers:

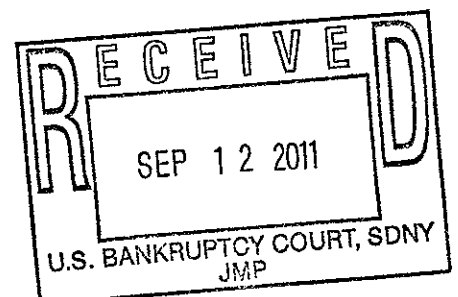
Office: 513-762-5319
Home: 513-863-2688
Cell: 513-608-2766

Thanking you in advance.

Sincerely,



John A. Whalen



John Barnard

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMN1173 08-19-2011 (MERGE2,TXNUM2) 4000078680 BAR(23) MAIL ID *** 000050941584 *** BSIUSE: 203

WHALEN, JOHN A
300 OAKWOOD DR
HAMILTON, OH 45013

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-THIRD
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY EMPLOYEE CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: WHALEN, JOHN A 300 OAKWOOD DR HAMILTON, OH 45013	Claim Number: 32259 Date Filed: 9/22/2009 Debtor: No Case Classification and Amount: UNSECURED: \$ 10,353.02

PLEASE TAKE NOTICE that, on August 19, 2011, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that it was filed against the Debtors asserting claims for deferred compensation that are not liabilities of the Debtors. **Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.**

If you do NOT oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

~~If you DO oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on September 20, 2011 (the "Response Deadline").~~

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.